

Affidavit and Revenue Certification

Upper Delta Soil & Water Conservation District
 Pointe Coupee Parish
 New Roads, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. If applicable, the certification of revenues \$50,000 or less is required by Louisiana Revised Statute 24:513(1)(1)(c)(i). (The threshold is \$200,000 for Justices of the Peace and Constables.)

Personally came and appeared before the undersigned authority, Andrew Price Gay, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Upper Delta Soil & Water Conservation District as of June 30, 2013, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Andrew Price Gay, who, duly sworn, deposes and says that Upper Delta Soil & Water Conservation District received \$50,000 (\$200,000) or less in revenues and other sources for the year ended June 30, 2013, and accordingly, is not required to have an audit for the previously mentioned year.

Price Gay
 Signature

Sworn to and subscribed before me this 6TH day of August, 2013.

John David Pollingue # 046122
 NOTARY PUBLIC
John David Pollingue

Officer Name Andrew Price Gay
 Title Chairman
 Address 180 East Main Street
New Roads, LA 70760
 Telephone No. 225-638-7746 ext. 3
 Fax No. 225-638-7385



Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date OCT 30 2013

**UPPER DELTA SOIL AND WATER CONSERVATION DISTRICT
NEW ROADS, LOUISIANA**

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2013**

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	GENERAL FIXED ASSETS	JUNE 30, 2013	JUNE 30, 2012
<u>ASSETS</u>				
Cash and Cash Equivalents	\$ 16,297		\$ 16,297	\$ 3,367
Fixed Assets (Net of Accumulated Depreciation)		-	-	-
Accounts Receivable	-		-	8,728
Prepaid Asset	1,275		1,275	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 17,572</u>	<u>\$ -</u>	<u>\$ 17,572</u>	<u>\$ 12,095</u>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 1,554		\$ 1,554	\$ 1,413
Accrued Compensated Absences	-		-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 1,554</u>	<u>\$ -</u>	<u>\$ 1,554</u>	<u>\$ 1,413</u>
<u>Fund Equity</u>				
Investment in general fixed assets		\$ -	\$ -	\$ -
Unassigned	\$ 16,018		16,018	\$ 10,682
Total Fund Equity	<u>\$ 16,018</u>	<u>\$ -</u>	<u>\$ 16,018</u>	<u>\$ 10,682</u>
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 17,572</u>	<u>\$ -</u>	<u>\$ 17,572</u>	<u>\$ 12,095</u>

See Accountants's Report

**PPER DELTA SOIL AND WATER CONSERVATION DISTRICT
NEW ROADS, LOUISIANA**

**GOVERNMENTAL FUND TYPES
COMBINED STATEMENT OF REVENUES,
EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2013**

	GOVERNMENTAL FUND TYPE GENERAL FUND	
	JUNE 30, 2013	JUNE 30, 2012
<u>REVENUES</u>		
Intergovernmental Revenue		
Farm Bill	\$ 5,812	\$ 5,132
Local-Parish Government	6,840	6,840
NRCS	-	-
State Funds	24,588	39,164
Other Revenue		
Interest	7	59
Miscellaneous	8,900	-
Rentals	120	660
Total Revenues	<u>\$ 46,267</u>	<u>\$ 51,855</u>
<u>EXPENDITURES</u>		
Operating		
Operating Services	\$ 1,351	\$ 1,824
Personal Services	38,770	51,676
Supplies	-	-
Travel	810	141
Other	-	\$ -
Grants	-	\$ -
Capital outlay	-	-
Total Expenditures	<u>\$ 40,931</u>	<u>\$ 53,641</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 5,336</u>	<u>\$ (1,786)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>\$ 5,336</u>	<u>\$ (1,786)</u>
Unassigned Fund Balances-Beginning	<u>10,682</u>	<u>12,468</u>
Unassigned Fund Balances-Ending	<u><u>\$ 16,018</u></u>	<u><u>\$ 10,682</u></u>

See Accountant's Report

UPPER DELTA SOIL AND WATER CONSERVATION DISTRICT
NEW ROADS, LOUISIANA

GOVERNMENTAL FUND TYPES
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)
AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Intergovernmental Revenue			
Farm Bill	\$ 6,100	\$ 5,812	\$ (288)
Local-Parish Government	\$ 6,840	\$ 6,840	-
NRCS		\$ -	-
State Funds	24,588	24,588	-
Other Revenue			
Interest	10	7	(3)
Miscellaneous	8,900	8,900	-
Rentals	180	120	(60)
Total Revenues	<u>\$ 46,618</u>	<u>\$ 46,267</u>	<u>\$ (351)</u>
EXPENDITURES			
Operating			
Operating Services	\$ 1,400	\$ 1,351	\$ 49
Personal Services	\$ 38,825	\$ 38,770	55
Supplies		\$ -	-
Travel	\$ 825	\$ 810	15
Other	\$ -	\$ -	-
Grants	\$ -	\$ -	-
Capital outlay	-	-	-
Total Expenditures	<u>\$ 41,050</u>	<u>\$ 40,931</u>	<u>\$ 119</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 5,568</u>	<u>\$ 5,336</u>	<u>\$ (232)</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>\$ 5,568</u>	<u>\$ 5,336</u>	<u>\$ (232)</u>
Unassigned Fund Balance-Beginning	<u>10,682</u>	<u>10,682</u>	<u>-</u>
Unassigned Fund Balance-Ending	<u>\$ 16,250</u>	<u>\$ 16,018</u>	<u>\$ (232)</u>

See Auditor's Report

**UPPER DELTA SOIL AND WATER CONSERVATION DISTRICT
NEW ROADS, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2013**

Andrew Price Gay, Jr	\$	-
Robert R Morris		-
Kenny W Self		-
Eloise (Jewell) Smith		-
Donald Schexnayder		-
		<hr/>
Board Members do not receive per diem	\$	-
		<hr/> <hr/>